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major portion of the taxpayer's time was spent in these activities. It would also help if the activities were planned in advance so as to include lectures, etc., that would improve teaching skills. Weight would be added if it were discussed in advance with a supervisor. And it would also be helpful if physical evidence of notes, slides, or other materials were kept so the taxpayer could use them in future classes.

From the cases cited above, it is evident that travel expenses can be sustained while a teacher is on vacation from

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school. But, as in the case of most deductions, records of what transpired are very important.

Footnotes

¹IRS Publication 508 (1979), p. 3; Regulation §1.162-5(d).

²Royce Jones and Judith H. (Savage) Jones v. Commissioner, 37 TCM 919 (1978).

³Ibid.

⁴Ibid.

⁵Ibid.

⁶Bruce B. Steinmann, 30 TCM 1253 (1971).

